The Saskatchewan
Water Appeal Board

Annual Report 2009–2010

Saskatchewan Water Appeal Board

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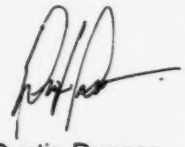
His Honour G.L. Barnhart
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
REGINA, Saskatchewan
S4P 3V7

Dear Mr. Barnhart:

It is my pleasure to submit to you the Annual Report for the Water Appeal Board for the fiscal year ending March 31, 2010.

Respectfully submitted,



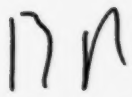
Dustin Duncan
Minister of Environment

Honourable Dustin Duncan
Minister of Environment
Legislative Building
Regina, Saskatchewan

Dear Mr. Duncan:

I am pleased to present the Annual Report of the Water Appeal Board for the fiscal year ending March 31, 2010.

Respectfully submitted,

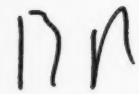


Brendan W. Pyle
Chairperson

Chairperson's Comments

The decision to establish the Water Appeal Board in 1984 as an administrative tribunal reflects the technical nature of the questions raised before the Board respecting water resource management issues and disputes. The Water Appeal Board (WAB) ensures the system of water resource dispute resolution is effective, efficient and fair. The rules of natural justice apply to all Water Appeal Board proceedings and ensure fairness to all parties in a dispute.

Activity of the WAB in 2009-2010 was as follows; four new appeals received, two appeals heard, two decisions rendered, two appeals outstanding.



Brendan W. Pyle
Chairperson

Board Members

Chairperson:	Brendan Pyle 1117 McNiven Avenue Regina, Saskatchewan S4S 3X5
Vice-Chairperson:	David G. Barisow 207 Williston Drive Regina, Saskatchewan S4X 2H3
Member:	Tim Thiele P.O. Box 642 Lumsden, Saskatchewan S0G 3C0
Member:	Theodore (Ted) Wiensz Box 2, Site 7, R.R. #1 Swift Current, Saskatchewan S9H 3X7
Member:	Gordon Young P.O. Box 233 Porcupine Plain, Saskatchewan S0E 1H0

Table No. 1

Appeals/Hearings	2010	2009	2008	2007	2006
Waiting to be heard at beginning of year	—	1	2	2	7
New appeals filed	4	3	1	3	0
Appeals heard	2	3	2	2	4
Appeals withdrawn and/or dismissed	—	1	—	1	1
Appeals filed but not accepted	—	—	—	—	—
Appeals waiting to be heard at year end	2	—	1	2	2
Appeals ordered to be heard or re-heard from the Queen's Bench	—	—	—	—	—
Appeals re-heard per Queen's Bench Order	—	—	—	—	—
Board meetings	8	10	6	10	7
Decisions rendered	2	4	1	4	2
Decisions rendered on appeals re-heard per Queen's Bench Order	—	—	—	—	—
Decisions outstanding	—	—	1	—	—
Saskatchewan Watershed Authority decisions affirmed	2	4	1	4	2
Saskatchewan Watershed Authority decisions varied or overturned	—	—	—	—	—
Decisions appealed to the Court of Queen's Bench	—	2	—	—	2

Board's Report

To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Provincial Auditor whose report follows.

Regina, Saskatchewan
May 12, 2010

Brendan Pyle
Chairperson

Water Appeal Board Financial Statements
Year Ended March 31, 2010
Office of the Provincial Auditor
Regina, Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 2010 and the statements of operations and accumulated surplus, change in net financial assets, and cash flows for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
May 12, 2010

Brian Atkinson, FCA
Acting Provincial Auditor

Statement 1

WATER APPEAL BOARD
STATEMENT OF FINANCIAL POSITION
As at March 31

	2010	2009
FINANCIAL ASSETS		
Cash	$ 30,888	$ 29,271
Accounts receivable	61	50
	30,949	29,321
LIABILITIES		
Accounts payable	3,700	1,466
Appellant deposits (Note 3)	400	200
	4,100	1,666
NET FINANCIAL ASSETS	26,849	27,655
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 4)	3,247	982
ACCUMULATED SURPLUS (Statement 2)	$ 30,096	$ 28,637

(See accompanying notes to the financial statements)

WATER APPEAL BOARD
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended March 31

	2010 Budget (Note 7)	2010 Actual	2009 Actual
Revenues:			
Grant from General Revenue Fund – Ministry of Environment	$ 67,395	$ 38,325	$ 27,513
Interest	—	—	830
Appellant fees (Note 3)	—	400	800
Transcript revenue	—	1,179	—
Other		548	562
	67,395	40,452	29,705
Expenses:			
Board honoraria	16,965	6,918	13,395
Travel and sustenance	8,070	2,591	5,291
Secretarial services	16,200	13,615	15,615
Professional fees	8,400	3,842	1,973
Office supplies	3,440	2,091	2,294
Meeting room rental	2,120	1,210	1,176
Office rental	4,800	4,801	4,688
Telephone	2,400	1,370	1,744
Amortization	—	1,869	491
Miscellaneous	—	360	—
Accounting and printing services	1,000	326	326
	63,395	38,993	46,993
Surplus (deficit) for the year	$ 4,000	1,459	(17,288)
Accumulated surplus, beginning of year		28,637	45,925
Accumulated surplus, end of year - to Statement 1		$ 30,096	$ 28,637

(See accompanying notes to the financial statements)

Statement 3

WATER APPEAL BOARD
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended March 31

	2010	2009
Surplus (deficit) for the year	$ 1,459	$ (17,288)
Acquisition of tangible capital assets	(4,134)	(1,473)
Amortization of tangible capital assets	1,869	491
	(2,265)	(982)
Decrease in net financial assets	(806)	(18,270)
Net financial assets, beginning of year	27,655	45,925
Net financial assets, end of year	$ 26,849	$ 27,655

(See accompanying notes to the financial statements)

WATER APPEAL BOARD
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	2010	2009
Cash flows from (used in) operating activities:		
Grant from General Revenue Fund – Ministry of Environment	$ 38,325	$ 27,513
Receipts from appellants	800	600
Receipts from customers	1,715	595
Interest received	—	947
Deposits returned to appellants	(200)	—
Payments to board members for honoraria, travel and sustenance	(10,760)	(19,313)
Payments to suppliers	(24,129)	(28,613)
	5,751	(18,271)
Cash flows used in investing activities:		
Purchase of tangible capital assets	(4,134)	(1,473)
Net increase (decrease) in cash	1,617	(19,744)
Cash, beginning of year	29,271	49,015
Cash, end of year	$ 30,888	$ 29,271

(See accompanying notes to the financial statements)

WATER APPEAL BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2010

1. Authority

The Water Appeal Board (Board) was established under *The Water Appeal Board Act*, on July 1, 1984. The purpose of the Board is to hear and determine appeals made pursuant to *The Saskatchewan Watershed Authority Act, 2005*.

Ongoing operations of the Board are dependent on the funding from the Government of Saskatchewan.

2. Significant Accounting Policies

Pursuant to standards established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants, the Board is classified as an other government organization. The financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to government entities. The following accounting policies are considered significant.

a) Revenue

The grant from the General Revenue Fund – Ministry of Environment is recognized as revenue when received or receivable.

b) Appellant fees

Appellant deposits are recognized as appellant fee revenue when the appeals have been heard and decided against the appellant.

c) Tangible capital assets

Individual capital assets greater than $200 are capitalized. Amortization of these capital assets commences in the year of acquisition and is calculated on a straight-line basis over a useful life of three years.

3. Appellant Deposits

Appellant deposits are held by the Board until the appeals have been heard and the decisions rendered. Once the decisions have been rendered by the Board these deposits are dealt with in one of two manners:

i) The deposit is returned if the appellant has been successful in his/her appeal.

ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had two appeals (2009 – no appeals) awaiting hearing.

4. Tangible Capital Assets

	2010			2009
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Office equipment	$ 5,607	$ 2,360	$ 3,247	$ 982

5. Financial Instruments

The Board's financial instruments include accounts receivable, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments. These instruments have no significant interest rate and credit risk.

6. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

Category		2010	2009
Revenue	- Other	$ 548	$ 562
Expenses	- Office rental	4,801	4,688
	- Telephone	1,370	1,744
Accounts receivable		61	49
Accounts payable		—	162

The Board pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases. Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

7. Budget

These amounts represent the budget approved by the Water Appeal Board.

HONORARIA TO MEMBERS - Fiscal 2010

	B. PYLE	D. BARISOW	T. THIELE	T. WIENSZ	G. YOUNG	TOTAL
5/25/2009	$117.50	$77.50	$77.50	$77.50	$77.50	**$427.50**
11/20/2009	$470.00	$427.50	$387.50	$542.50	$542.50	**$2,370.00**
1/14/2010		$352.50	$232.50	$310.00	$387.50	**$1,282.50**
3/17/2010	$822.50	$1,240.00	$155.00	$310.00	$310.00	**$2,837.50**
	$1,527.50	**$2,990.00**	**$930.00**	**$1,317.50**	**$1,395.00**	**$6,917.50**

TRAVEL & SUSTENANCE TO MEMBERS - Fiscal 2010

	B. PYLE	D. BARISOW	T. THIELE	T. WIENSZ	G. YOUNG	TOTAL
11/20/2009	$22.00	$41.53	$75.80	$329.16	$443.77	**$912.26**
1/14/2010		$33.90	$80.33	$370.57	$456.06	**$940.86**
3/17/2010		$8.11	$29.48	$206.20	$437.06	**$680.85**
3/30/2010					$29.00	**$29.00**
	$22.00	**$83.54**	**$185.61**	**$905.93**	**$1,365.89**	**$2,562.97**